

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP (C) .No. 33039 of 2006 (G)

PETITIONER:

MONCY JAMES,
PROPRIETOR, IMAGE INDIA,
EDAPPALLY P.O., KOCHIN.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:

1. ADDL. SALES TAX OFFICER-II,
CIRCLE-I, KALAMASSERY.
2. THE DEPUTY COMMISSIONER (APPEALS) III,
COMMERCIAL TAXES,
ERNAKULAM.
3. THE SALES TAX APPELLATE TRIBUNAL,
ADDL. BENCH,
ERNAKULAM.
4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
ERNAKULAM, KOCHI-30.
- ADDL. 5. THE FEDERAL BANK LTD., EDAPPALLY BRANCH,
REP. BY ITS BRANCH MANAGER.

(ADD.R5 IS IMPEADED AS PER ORDER IN IA.NO.17770/2006
DATED 21/12/2006)

BY

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.R.RAMAN, J.

W.P. (C) .NO.33039 OF 2006

Dated this the 21st day of December, 2006

JUDGMENT

For the assessment year 2001-02 the petitioner has preferred a second appeal before the Tribunal along with a petition to condone the delay. Meanwhile, revenue recovery proceedings are initiated and account is freezed. According to him, there is no plan for completely paralysing the business and he has a fair chance of success in the appeal.

2. Heard both sides.

3. In the factual situation, there will be a direction that in case the petitioner pays an amount of Rs.1,00,000/- (Rupees one lakh) towards the tax due for the assessment year 2001-2002 and also pays the full balance amount towards the assessment year 2002-2003, the freezing of the bank account shall be

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lifted by the 4th respondent. The 4th respondent shall pass appropriate orders lifting the freezing of the bank account on production of evidence of such payment.

Writ Petition is disposed of as above.

P . R . RAMAN ,
JUDGE .

kcv.